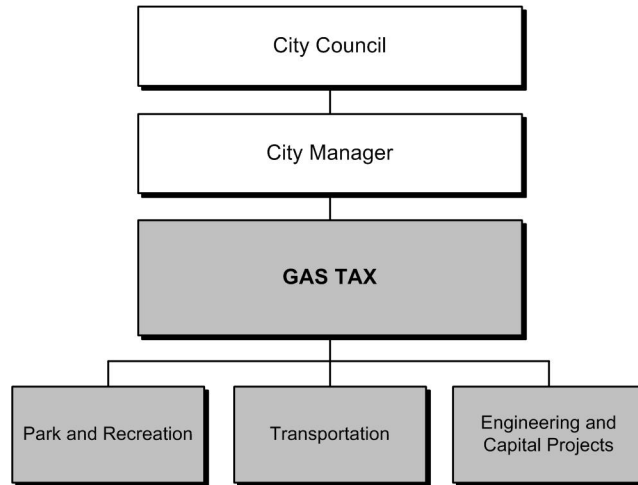




Gas Tax



Mission Statement

To fund energy and maintenance of street lighting, traffic signals, traffic signs and markings, including the City's share of Gaslamp Quarter Lighting and San Diego Street Lighting District Number One; to continue researching ways to reduce energy costs; to provide maintenance of City streets; and to provide maintenance of median landscape, tree trimming and waste removal in the street rights-of-way.

Department Description

The Gas Tax Fund is the result of a combination of laws that tax the use of gasoline. The current total tax on fuel is \$0.18 per gallon. The City of San Diego's share of Gas Tax revenue is based on a formula consisting of vehicle registration, assessed valuation and population. The funding generated is used to perform Citywide repairs and restoration to existing roadways, reduce congestion, improve safety and provide for the construction of needed facilities within the public rights-of-way.

The Gas Tax Fund is also responsible for funding energy related costs and maintenance of street lighting, traffic signals, traffic signs and markings, including the City's share of Gaslamp Quarter Lighting and San Diego Street Lighting District Number One; to continue researching ways to reduce energy costs; to provide maintenance of City streets; and to provide maintenance of median landscape, tree trimming and waste removal in the street rights-of-way.

The Auditor and Comptroller's Office, Financial Management Department and Engineering and Capital Projects Department are reimbursed for costs related to administrative oversight of the fund and for Project Financial Reporting. The Park and Recreation Department provides landscape maintenance for select center medians and rights-of-way. The Transportation Department is reimbursed for traffic engineering and street maintenance services.

Gas Tax

Gas Tax				
	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED	FY 2003-2004 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 23,434,084	\$ 25,709,208	\$ 23,504,180	\$ (2,205,028)
TOTAL	\$ 23,434,084	\$ 25,709,208	\$ 23,504,180	\$ (2,205,028)

Department Expenditures

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 PROPOSED
GAS TAX			
Gas Tax			
Auditor & Comptroller	\$ 124,135	\$ 75,899	\$ 77,715
Development Services	\$ 145,013	\$ -	\$ -
Engineering & Capital Projects	\$ 71,305	\$ 74,870	\$ 18,162
Financial Management	\$ 96,487	\$ 100,829	\$ 101,839
Gas Tax CIP	\$ 180,208	\$ 140,000	\$ -
Park & Recreation	\$ 840,373	\$ 902,601	\$ 913,205
Street Division	\$ 19,071,428	\$ 21,458,236	\$ 19,548,124
Traffic Engineering	\$ 2,905,135	\$ 2,956,773	\$ 2,845,135
Total	\$ 23,434,084	\$ 25,709,208	\$ 23,504,180

Significant Budget Adjustments

GAS TAX

Gas Tax	Positions	Cost
Support for Park and Recreation Department - Maintenance Assessment Districts	0.00	\$ 10,604
Increase to reimburse the Park and Recreation Department for landscape maintenance of select center medians and rights-of-way.		
Support for Administration	0.00	\$ (53,882)
Reduction of Gas Tax funding to the Engineering and Capital Projects Department for administrative oversight of the Gas Tax Fund.		
Support for Transportation Department - Traffic Engineering Division	0.00	\$ (111,638)
Reduction of Gas Tax funding to the Transportation Department for traffic engineering services.		
Support for Capital Improvements Program	0.00	\$ (140,000)
Reduction of Gas Tax funding to the Mission Beach Boardwalk Widening Capital Improvements Project.		
Support for Transportation Department - Street Division	0.00	\$ (1,910,112)
Reduction of Gas Tax funding to the Transportation Department for street maintenance services.		

Expenditures by Category

	FY2002 ACTUAL	FY2003 BUDGET	FY2004 PROPOSED
PERSONNEL			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	\$ -	\$ -	\$ -
SUBTOTAL PERSONNEL	\$ -	\$ -	\$ -
NON-PERSONNEL			
Supplies & Services	\$ 23,434,084	\$ 25,709,208	\$ 23,504,180
Information Technology	\$ -	\$ -	\$ -
Energy/Utilities	\$ -	\$ -	\$ -
Equipment Outlay	\$ -	\$ -	\$ -
SUBTOTAL NON-PERSONNEL	\$ 23,434,084	\$ 25,709,208	\$ 23,504,180
TOTAL	\$ 23,434,084	\$ 25,709,208	\$ 23,504,180

Gas Tax

Five-Year Expenditure Forecast

	FY 2004 PROPOSED	FY 2005 FORECAST	FY 2006 FORECAST	FY 2007 FORECAST	FY 2008 FORECAST
Positions	0.00	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 23,504,180	\$ 23,974,264	\$ 24,453,749	\$ 24,942,824	\$ 25,441,680
TOTAL EXPENDITURES	\$ 23,504,180	\$ 23,974,264	\$ 24,453,749	\$ 24,942,824	\$ 25,441,680

Gas Tax

Fiscal Year 2005

A 2% inflation rate has been included in the Fiscal Year 2005 - Fiscal Year 2008 expenses.

No major projected requirements.

Fiscal Year 2006

A 2% inflation rate has been included in the Fiscal Year 2005 - Fiscal Year 2008 expenses.

No major projected requirements.

Fiscal Year 2007

A 2% inflation rate has been included in the Fiscal Year 2005 - Fiscal Year 2008 expenses.

No major projected requirements.

Fiscal Year 2008

A 2% inflation rate has been included in the Fiscal Year 2005 - Fiscal Year 2008 expenses.

No major projected requirements.

Gas Tax

Revenue and Expense Statement

GAS TAX FUND 30219

	FY 2002 ACTUAL	FY 2003 ESTIMATED	FY 2004 PROPOSED
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 2,256,864	\$ 2,972,313	\$ 674,046
Continuing Appropriations - CIP	\$ 600,191	\$ 420,759	\$ 420,000
Prior Year Continuing Appropriations	\$ 47,967	\$ 41,160	\$ 40,000
Prior Year Encumbrances	\$ 253,772	\$ 19,500	\$ 20,000
Prior Year Encumbrances - CIP	\$ -	\$ 30,729	\$ 31,000
TOTAL BALANCE	\$ 3,158,794	\$ 3,484,461	\$ 1,185,046
REVENUE			
Gas Tax Payments from City of Coronado	\$ 18,581	\$ -	\$ -
Gas Tax Revenue	\$ 23,327,776	\$ 22,915,352	\$ 23,075,619
Interest Earnings	\$ 295,233	\$ 409,999	\$ 342,142
Miscellaneous Revenue	\$ 118,161	\$ 84,442	\$ 86,419
TOTAL REVENUE	\$ 23,759,751	\$ 23,409,793	\$ 23,504,180
TOTAL BALANCE AND REVENUE	\$ 26,918,545	\$ 26,894,254	\$ 24,689,226
EXPENSE			
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
CIP Expenditures	\$ 178,293	\$ 140,000	\$ -
Prior Year Expenditure	\$ 1,915	\$ -	\$ -
TOTAL CIP EXPENSE	\$ 180,208	\$ 140,000	\$ -
OPERATING EXPENSE			
Administration - Auditor and Comptroller	\$ 124,135	\$ 75,899	\$ 77,715
Administration - Financial Management	\$ 96,487	\$ 100,829	\$ 101,838
Bridge Repair	\$ 4,103	\$ -	\$ -
Development Services	\$ 145,013	\$ -	\$ -
Engineering and Capital Projects	\$ 71,305	\$ 74,870	\$ 18,162
Low Income Housing	\$ 15,870	\$ -	\$ -
Park and Recreation	\$ 820,400	\$ 902,601	\$ 913,206
Transportation - Street Division	\$ 19,071,428	\$ 21,458,236	\$ 19,548,124
Transportation - Traffic Engineering	\$ 2,905,135	\$ 2,956,773	\$ 2,845,135
TOTAL OPERATING EXPENSE	\$ 23,253,876	\$ 25,569,208	\$ 23,504,180
TOTAL EXPENSE	\$ 23,434,084	\$ 25,709,208	\$ 23,504,180
RESERVE			
Reserve for Continuing Appropriations	\$ 41,160	\$ 40,000	\$ 40,000
Reserve for Continuing Appropriations - CIP	\$ 420,759	\$ 420,000	\$ 420,000
Reserve for Encumbrances	\$ 19,500	\$ 20,000	\$ 20,000
Reserve for Encumbrances - CIP	\$ 30,729	\$ 31,000	\$ 31,000
TOTAL RESERVE	\$ 512,148	\$ 511,000	\$ 511,000
TOTAL RESERVE	\$ 512,148	\$ 511,000	\$ 511,000
BALANCE	\$ 2,972,313	\$ 674,046	\$ 674,046
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 26,918,545	\$ 26,894,254	\$ 24,689,226

